



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

January 27, 1939

Honorable E. L. Shelton
County Auditor
Cleburne, Texas

Dear Sir: Opinion No. 0-210.

Re: Can Collector receive State
and County taxes without receiv-
ing school taxes

This office is in receipt of your letter of January 24 requesting an opinion as to whether the County Assessor-Collector, who also acts as assessor and collector for an independent school district can accept State and County taxes without at the same time requiring payment of the school district taxes.

Article 2792 R.C.S., 1925, reads, in part, as follows:

"When a majority of the board of trustees of an independent district prefer to have the taxes of their district assessed and collected by the county assessor and collector, or collected only by the county tax collector, same shall be assessed and collected by said county officers and turned over to the treasurer of the independent school district for which such taxes have been collected."

As indicated above, an independent school district may have its own tax assessor and collector, in which event there could be no question as to the right of the county assessor and collector to receive County and State taxes without reference to the payment of the independent school district taxes.

Hon. E. L. Shelton, Page 2, January 27, 1939

The collection of taxes due the State and County could not be hampered by the independent school districts taking advantage of the right given in Article 2792 to have the county tax assessor and collector act for them also.

You are, therefore, advised that the collector can accept the County and State taxes without requiring payment of the independent school district taxes.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Glenn R. Lewis*
Assistant

GRL:FG

APPROVED:

Gerardo M. Mauer *mk*
ATTORNEY GENERAL OF TEXAS